

Kapila & Company
Certified Public Accountants

SEC V. PFG, LLC

Client ID: 05402

Invoice #97428 - 02/28/14

Staff	Hours	Rate	Amount
SONEET R. KAPILA, CPA*, CIRA, CFE, CFF, Partner / Tax	0.40	265.00	\$ 106.00
LESLEY J. JOHNSON, CPA*, CIRA, Partner / Tax	0.50	265.00	132.50
MELISSA DAVIS, CPA*, CIRA, CFE, Partner	1.60	265.00	424.00
SURUCHI BANEZ, CPA*, CIRA, CFE ¹ , Principal	6.70	207.00	1,386.90
SURUCHI BANEZ, CPA*, CIRA, CFE ² , Principal	0.00	150.00	0.00
ANDREA N. FELDMAN, CPA*, Forensic Consultant	14.20	207.00	2,939.40
KELSEY J. JOHNSON, Forensic Analyst	0.10	130.00	13.00
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TOTAL FEES	<u>23.50</u>		<u>\$ 5,001.80</u>
		Blended Rate	\$212.84
TOTAL EXPENSES			<u>7.10</u>
TOTAL AMOUNT OF THIS INVOICE			<u>\$ 5,008.90</u>

CPA - Certified Public Accountant

CIRA - Certified Insolvency & Restructuring Advisor

CFE - Certified Fraud Examiner

CFF - Certified in Financial Forensics

* Regulated by the State of Florida

¹Billed at \$207 for Tasks other than Data Entry

²Billed at \$150 for Data Entry

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Certified Public Accountants

1000 S. Federal Highway, Suite 200

Fort Lauderdale, FL 33316

Phone - 954-761-1011 F - 954-761-1033 www.kapilaco.com
EIN #65-0311031

SEC V. PFG, LLC

C/O MELANIE DAMIAN, RECEIVER
1000 BRICKELL AVENUE
SUITE 1020
MIAMI, FL 33131

Invoice: 97428

02/28/2014

Client ID: 05402

FOR PROFESSIONAL SERVICES RENDERED THROUGH FEBRUARY 28, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
LITIGATION SUPPORT				
02/03/2014	MMD	REVIEW AND REVISE INSOLVENCY AND PONZI ANALYSIS; DRAFT EMAIL TO COUNSEL RE SAME.	1.60	424.00
02/03/2014	SRK	ATTEND TO INSOLVENCY ANALYSIS ISSUES WITH M. DAVIS	0.40	106.00
02/04/2014	SKB	ADDRESS EMAILS TO COUNSEL REGARDING INSOLVENCY ANALYSIS DRAFT.	0.20	41.40
02/07/2014	SKB	PARTICIPATE IN T/C WITH M. DAVIS REGARDING REAL ESTATE AND MB&T TIMELINES INFORMATION FOR INSOLVENCY ANALYSIS.	0.40	82.80
02/07/2014	SKB	T/C WITH A. FELDMAN REGARDING REAL ESTATE AND MB&T TIMELINES INFORMATION FOR INSOLVENCY ANALYSIS.	0.40	82.80
02/07/2014	ANF	DISCUSSION WITH S.BANEZ REGARDING RESEARCH FOR CREATING TIMELINE RELATED TO INSOLVENCY ANALYSIS	0.40	82.80
02/07/2014	SKB	UPDATE INSOLVENCY ANALYSIS PER DISCUSSION WITH M. DAVIS.	0.60	124.20
02/10/2014	ANF	RESEARCH OF FDIC CORRESPONDENCE WITH MCSBI AND NOTATION OF SIGNIFICANT EVENTS FOR TIMELINE	2.70	558.90
02/10/2014	ANF	RESEARCHED PLEADINGS AND CREATED TIMELINE REGARDING FDIC TRANSACTIONS AND IMPORTANT EVENTS FROM 2010-2012 FOR INSOLVENCY ANALYSIS	2.40	496.80
02/10/2014	ANF	RESEARCHED REAL ESTATE MARKET FLUCTUATIONS ON FL, GA, AND NATIONAL LEVEL TO CREATE TIMELINE FOR INSOLVENCY ANALYSIS WITH PURPOSE OF ACCURATLY VALUING ASSETS/HOUSING FROM 2008-2012	3.50	724.50
02/10/2014	SKB	RESEARCH AND ADDRESS INQUIRIES FROM A. FELDMAN REGARDING REAL ESTATE AND MB&T INFORMATION FOR TIMELINES TO BE USED IN INSOLVENCY ANALYSIS.	0.80	165.60
02/11/2014	SKB	REVIEW AND UPDATE REAL ESTATE AND MB&T TIMELINES AND UPDATE INSOLVENCY ANALYSIS AND REAL ESTATE PROPERTY ANALYSIS ACCORDINGLY.	1.10	227.70
02/12/2014	SKB	REVISE PROPERTY ANALYSIS SCHEDULE WITH TIMELINE OF REAL ESTATE TO MODIFY AMOUNTS IN INSOLVENCY ANALYSIS.	0.40	82.80
02/21/2014	ANF	RESEARCH OF MASTER RECONSTRUCTION TO DETERMINE IF PICTORAL PURCHASE OF STOCKS NEEDS TO BE UPDATED	1.20	248.40

WITH CURRENT INFORMATION.

02/21/2014	ANF	UPDATED PICTORAL PURCHASE OF STOCK CHARTS AND EXTRACTED SUPPORTING DOCUMENTS FOR COUNSEL	0.80	165.60
02/21/2014	SKB	REVIEW AND ANALYZE RECONSTRUCTION TO UPDATE STOCK PURCHASE SCHEDULES AND PICTORIALS WITH MOST CURRENT INFORMATION.	2.80	579.60
02/24/2014	ANF	REVIEWED MB&T FLOW CHARTS PREVIOUSLY CREATED TO DETERMINE UPDATED CATEGORY AMOUNTS OF RECEIPTS AND DISBURSEMENTS	0.60	124.20
02/24/2014	ANF	REVIEWED CURRENT MASTER RECONSTRUCTION AND CREATED NEW FLOW CHART BASED UPON CATEGORIES AND FIGURES FOR COUNSEL	2.60	538.20

TAX SERVICES - ADVISORY

02/14/2014	LJJ	ADDRESS TRANSCRIPT QUESTIONS REGARDING MONTGOMERY	0.20	53.00
02/14/2014	LJJ	ADDRESS TRANSCRIPT QUESTIONS	0.10	26.50

TAX SERVICES - PREPARE FORMS

02/03/2014	KJJ	SCANNING AND EFILING OF TAX FORMS 1096 AND 1099	0.10	13.00
02/26/2014	LJJ	RESPOND TO TRANSCRIPT QUESTIONS	0.20	53.00

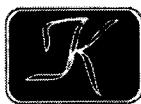
5,001.80

EXPENSES

02/28/2014	EXP	COPY CHARGE FOR FEBRUARY 2014	3.00
02/28/2014	EXP	PACER FOR FEBRUARY 2014 BILL	4.10

7.10

Total amount of this invoice \$5,008.90



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SEC V. PFG, LLC

Client ID: 05402

Invoice #97478 - 03/31/14

Staff	Hours	Rate	Amount
LESLEY J. JOHNSON, CPA*, CIRA, Partner / Tax	0.40	265.00	\$ 106.00
BERNADETTE L. LOMBARDO, CPA*, CIRA	16.20	230.00	3,726.00
SURUCHI BANEZ, CPA*, CIRA, CFE ¹ , Principal	3.40	207.00	703.80
SURUCHI BANEZ, CPA*, CIRA, CFE ² , Principal	0.00	150.00	0.00
TOTAL FEES	<u>20.00</u>		<u>\$ 4,535.80</u>
	Blended Rate		\$226.79
TOTAL EXPENSES			<u>33.00</u>
TOTAL AMOUNT OF THIS INVOICE			<u>\$ 4,568.80</u>

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EIN #65-0311031

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C/O MELANIE DAMIAN, RECEIVER
1000 BRICKELL AVENUE
SUITE 1020
MIAMI, FL 33131

Invoice: 97478

03/31/2014

Client ID: 05402

FOR PROFESSIONAL SERVICES RENDERED THROUGH MARCH 31, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
LITIGATION SUPPORT				
03/03/2014	SKB	PREPARE SOURCES AND USES FLOW CHART BASED ON MASTER BANK RECONSTRUCTION CATEGORIES.	1.30	269.10
03/18/2014	SKB	PARTICIPATE IN T/C WITH G. GIBERSON REGARDING KEITH MCSWAIN TRANSACTIONS RELATING TO KM HOMES TRIAL.	0.20	41.40
03/18/2014	SKB	PREPARE TRANSACTION DETAIL FOR KEITH MCSWAIN CASH ACTIVITY IN PREPARATION FOR KM HOMES TRIAL PER REQUEST OF G. GIBERSON.	0.50	103.50
03/21/2014	SKB	RESEARCH AND ADDRESS EMAIL FROM J. SERNA REGARDING PREPARATION FOR KM HOMES TRIAL AND PROVIDE SUPPORT FOR KM HOMES TRANSACTIONS.	1.10	227.70
03/26/2014	SKB	RESEARCH AND ADDRESS EMAIL FROM K. MURENA REGARDING KM HOMES AND K. MCSWAIN TRANSACTIONS.	0.30	62.10
TAX SERVICES - PREPARE FORMS				
03/27/2014	BLL	BEGIN PROPERTY RESEARCH RELATED TO SALE OF PROPERTY DURING 2013.	1.60	368.00
03/27/2014	BLL	CONTINUE WITH PROPERTY RESEARCH. DOWNLOAD PROPERTY PROPERTY CARDS RELATED TO SALE OF PROPERTIES DURING 2013. ANALYSIS OF SETTLEMENT STATEMENTS. DRAFT SCHEDULES COMPUTING G/L ON SALE FOR EACH PROPERTY.	3.20	736.00
03/28/2014	BLL	COMPLETE PROPERTY RESEARCH. COMPLETE ANALYSIS OF PROPERTY SALES. COMPLETE CREATING SCHEDULES OF EACH PROPERTY SALE AND CALCULATION OF LOSS OF PROPERTY SALE.	2.60	598.00
03/30/2014	BLL	CONTINUE WITH ANALYSIS OF GB BANK REC FOR PURPOSE OF DRAFTING 2013 ACCOUNTING WORKPAPERS.	2.40	552.00
03/30/2014	BLL	COMPLETE 2013 AJE WORKSHEET. BEGIN TO COMBINE ACCOUNTING FOR RENTAL AND RECEIVER MAIN ACCOUNTS FOR 2013.	1.90	437.00
03/31/2014	BLL	CHECK TRIAL BALANCE AND ADJUSTING JOURNAL ENTRIES.	2.70	621.00
03/31/2014	BLL	ACCESS MANATEE PROPERTY APPRAISER WEBSITE AND D/L PROPERTY CARD FOR 3211 FLORIDA BLVD. ANALYSIS OF SETTLEMENT STATEMENT RE THE SAME. DRAFT SCHEDULE OF PROPERTY SALE.	1.20	276.00

03/31/2014	BLL	BEGIN DRAFTING LIST OF QUESTIONS FOR RECEIVER IN ORDER TO PREPARE TAX RETURN.	0.60	138.00
03/31/2014	LJJ	ADDRESS TAX ACCOUNTING WITH BL	0.40	106.00
				4,535.80

EXPENSES

03/14/2014	EXP	LONG DISTANCE BILL 03.14.2014	1.50
03/31/2014	EXP	COPY CHARGE - MARCH 2014	31.50
			33.00

Total amount of this invoice	\$4,568.80
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SEC V. PFG, LLC

Client ID: 05402

Invoice #97551 - 04/30/14

Staff	Hours	Rate	Amount
LESLEY J. JOHNSON, CPA*, CIRA, Partner / Tax	40.40	265.00	\$ 10,706.00
SURUCHI BANEZ, CPA*, CIRA, CFE ¹ , Principal	7.00	207.00	1,449.00
SURUCHI BANEZ, CPA*, CIRA, CFE ² , Principal	0.00	150.00	0.00
BERNADETTE L. LOMBARDO, CPA*, CIRA, Forensic Consultant	2.50	230.00	575.00
ANDREA N. FELDMAN, CPA*, Forensic Analyst	2.00	150.00	414.00
TOTAL FEES	<u>51.90</u>		<u>\$ 13,144.00</u>
	Blended Rate		\$253.26
TOTAL EXPENSES			<u>35.95</u>
TOTAL AMOUNT OF THIS INVOICE			<u>\$ 13,179.95</u>

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1000 BRICKELL AVENUE
SUITE 1020
MIAMI, FL 33131

Invoice: 97551

04/30/2014

Client ID: 05402

FOR PROFESSIONAL SERVICES RENDERED THROUGH APRIL 30, 2014

<u>DATE</u>	<u>STAFF</u>	<u>DESCRIPTION</u>	<u>HRS</u>	<u>AMOUNT</u>
LITIGATION SUPPORT				
04/15/2014	SKB	ADDRESS EMAIL REQUEST FROM KENNY MURENA REGARDING UPDATE TO RECONSTRUCTION.	0.30	62.10
04/16/2014	SKB	T/C WITH A. FELDMAN REGARDING SCAN INTERNATIONAL REQUEST FROM COUNSEL.	0.10	20.70
04/16/2014	ANF	REVIEWED MASTER RECONSTRUCTION AND EXTRACTED SCAN INTERNATIONAL TRANSACTIONS	0.40	82.80
04/16/2014	ANF	CREATED SEPERATE BANK RECONSTRUCTION FOR SCAN INTERNATIONAL	0.50	103.50
04/16/2014	ANF	REVIEWED INTERCOMPANY TRANSFERS AND REVISED SCAN INTERNATIONAL INTERCOMPANY TO REFLECT CORRECT BALANCES	0.50	103.50
04/16/2014	SKB	PREPARE REVISED MASTER RECONSTRUCTION TO EXTRACT AND SEGREGATE SCAN INTERNATIONAL RECONSTRUCTED ACTIVITY.	0.60	124.20
04/17/2014	SKB	T/C WITH K. MURENA REGARDING SCAN INTERNATIONAL ANALYSIS.	0.40	82.80
04/17/2014	SKB	T/C WITH A. FELDMAN REGARDING SCAN INTERNATIONAL ANALYSIS.	0.30	62.10
04/17/2014	ANF	UPDATE MASTER RECONSTRUCTION BY RENAMING SCAN INTERNATIONAL TRANSACTIONS	0.60	124.20
04/17/2014	SKB	PREPARE VARIOUS SORTS AND SUBTOTAL SUMMARIES TO REVISED RECONSTRUCTION AND RECENTLY SEGREGATED SCAN INTERNATIONAL SCHEDULES PER REQUEST OF COUNSEL. PREPARE SCHEDULE OF DETAILED TRANSACTIONS RELATING TO SCAN INTERNATIONAL FROM RECEIVERSHIP ENTITIES.	2.10	434.70
04/18/2014	SKB	REVIEW AND COMPILE SUPPORT FOR KEITH MCSWAIN TRANSACTION DETAIL REPORTED IN BANK RECONSTRUCTION.	0.80	165.60
04/24/2014	SKB	DRAFT NARRATIVE TO INCLUDED IN FIRST QUARTER 2014 RECEIVER'S STATUS REPORT FILED WITH THE COURT.	2.40	496.80

TAX SERVICES - ADVISORY

04/21/2014	LJJ	T/C/W M. DAVIS REGARDING PARTNERSHIP PRESENTATION OF WITHDRAWALS, T/C/W RECEIVER'S COUNSEL AND REVIEW	3.20	848.00
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ACCOUNTING AND TAX RETURNS FOR PARTNERSHIP TO
ASSIST WITH TRIAL PREPARATION

04/22/2014	LJJ	ADDRESS PARTNERSHIP REPORTING ISSUES AND DETAILED REVIEW OF PARTNER TAX RETURNS IN AN EFFORT TO FIND INTEREST DEDUCTION RELATED TO PFG LOANS TO PARTNERSHIP - ASSISTING WITH LITIGATION RE KM HOMES	4.60	1,219.00
04/23/2014	LJJ	FOLLOW-UP REGARDING RECEIVER LITIGATION WITH KM HOMES AND DISC WITH MD	0.20	53.00

TAX SERVICES - PREPARE FORMS

03/28/2014	BLL	BEGIN ANALYSIS OF RECEIVE BANK RECONCILIATIONS AND RECEIPTS AND DISBURSEMENTS LEDGERS. BEGIN DRAFTING AJES FOR 2013 FOR RENTAL ACCOUNT. BEGIN DRAFTING CR AND CD SUMMARY FOR 2013.	2.50	575.00
04/02/2014	LJJ	REVIEW TAX ACCOUNTING FOR RECEIVERSHIP, INCLUDING MULTIPLE REAL PROPERTY SALES, REVISE ACCOUNTING AND DRAFT ADJUSTING ENTRIES TO RECORD PROPERTY SALES.	5.60	1,484.00
04/04/2014	LJJ	FINALIZE REVIEW OF REAL PROPERTY SALES AND ADJUSTING ENTRIES TO REPORT IN TRUST TAX RETURN	4.60	1,219.00
04/24/2014	LJJ	UPDATE ACCOUNTING BASED ON ANSWERS RECEIVED FROM RECEIVER'S OFFICE	6.60	1,749.00
04/25/2014	LJJ	RECONCILE INCOME BUCKETS TO ALLOW REPORTING IN TAX RETURN OF RECEIVERSHIP ACTIVITY	6.80	1,802.00
04/28/2014	LJJ	PREPARATION OF 2013 TRUST TAX RETURN	6.20	1,643.00
04/29/2014	LJJ	FINALIZE 2013 TRUST TAX RETURN	2.60	689.00

13,144.00

EXPENSES

04/08/2014	EXP	POSTAGE	0.25
04/30/2014	EXP	COPY CHARGE	35.70

35.95

Total amount of this invoice \$13,179.95